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IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA,	)	
	)	
Petitioner,	)	
	)	
v.	)	Civil Action No. 12-CV-6290 (JAP)
	)	
CHARLES NOVINS,	)	
	)	
Respondent.	)	<b><u>AMENDED RETURN OF SERVICE</u></b>

I, Miriam Popowitz, Revenue Officer in the Small Business/Self-Employed Central Compliance Area of the Internal Revenue Service, do hereby depose and declare as follows:

I personally served copies of the Petition, Order to Show Cause, Declaration and Exhibits on the above-named respondent, Charles Novins, on the 4th day of April 2013, by personally delivering copies to Mr. Novins at his place of business, 54 East Water Street, Toms River, New Jersey.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on May 6, 2013.

  
MIRIAM POPOWITZ  
REVENUE OFFICER